

In *Miller v Allstate*, decided May 31, 2007, the Michigan Court of Appeals held that if a corporation can be formed under the Professional Service Corporation Act, it may not form under the Business Corporation Act. The court interpreted "professional service" in section 2(c) of the Professional Service Corporation Act, MCL 450.222(c), as a nonexclusive list and concluded that a corporation must form as a professional service corporation if it is providing a personal service to the public that requires a license.

PART 1-Services required to form under the PC Act

The professions listed in section 2(c) of the Professional Service Corporation Act are licensed under Article 15 of the Public Health Code, the Occupational Code, or by State Bar of Michigan.

Section 16105(2) of the Public Health Code, MCL 450.16105(2), defines "health profession" as "a vocation, calling, occupation, or employment performed by an individual acting pursuant to a license or registration issued under this article".

Section 721 of the Occupational Code, MCL 339.721, provides for adoption of rules to establish "rules of professional conduct" for certified public accountants and section 2005 of the Occupational Code, MCL 339.2005, requires professional experience for architects, surveyors, and engineers and refers to these occupations as professions.

Sections 939 and 940 of the Revised Judicature Act, MCL 600.939 and 600.940, have minimum education requirement, graduation from law school and passage of bar exam for admission to practice law. The Michigan Supreme Court adopts rules of professional conduct for lawyers.

Applying *Miller*, other occupations or vocations which are similar to those listed in section 2(c) of the Professional Service Corporation Act are 1) health professions licensed under Article 15 of the Public Health Code; 2) occupations licensed under the Occupational Code which are referred to as professions, providing professional services, or for which rules of professional conduct are established; and 3) occupations licensed under other statutes which are referred to as professions, providing professional services, or for which rules of professional conduct are established.

Corporations providing services within these categories are required to form under the Professional Service Corporation Act.

1. Professions listed in the definition of "professional service" in section 2(c)

Certified or other public accountants

Chiropractors

Dentists

Optometrists

Veterinarians

Osteopaths

Physicians and surgeons

Doctors of medicine

Doctors of dentistry

Podiatrists

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Chiropodists
Architects
Professional engineers
Land surveyors
Attorneys at law

2. Additional professions licensed under Article 15 of the Public Health Code

Professions:

Athletic Trainer	Part 179, MCL 333.17901-17907
Audiologist	Part 168, MCL 333.16801-16811
Counselor	Part 181, MCL 333.18101-18117
Dental Assistant	see Part 166, MCL 333.16601-16648
Dental Hygienist	see Part 166, MCL 333.16601-16648
Dietician	Part 183a, MCL 333.18351-18363
Marriage Counselor	Part 169, MCL 333.16901-16915
Nurse	Part 172, MCL 333.17201-17242
Nursing Home Administrator	Part 173, MCL 333.17301-333.17319
Nutritionist	Part 183a, MCL 333.18351-18363
Pharmacist	Part 177, MCL 333.17701-17780
Physician's Assistant	see MCL 333.17008, 333.17048, 333.17548
Physical Therapist	Part 178, MCL 333.17801-17831
Psychologist	Part 182, MCL 333.18201-18237
Respiratory Therapist	Part 187, MCL 333.18701-18713
Social Worker	Part 185, MCL 333.18501-18518
Substance Abuse Counselor	Part 181, MCL 333.18101-18117
Veterinary Technician	see MCL 333.18805

3. Within a licensed profession

Acupuncture, practice of medicine, registered for title protection only, MCL 333.16215 and MCL 333.16511

Midwife, see nurse, MCL 333.17211

Solicitor, when context indicates "solicitor" means an attorney the requirement would be the same as for attorney at law.

4. Statute refers to as profession, professional or rendering professional services

Funeral Director	Article 18, MCL 339.1801
Mortician	Article 18, MCL 339.1801
Real Estate Appraiser	Article 26, MCL 339.2601-2637
Real Estate Brokers and salespersons	Article 25, MCL 339.2501-2518

PART 2-Services not required to form under the PC Act

The following are examples of occupations, vocations, or trades that are either not a "professional service"; there is no license requirement; or the entity , facility or agency is licensed, not the individual. For these activities, the policies and procedures remain the same as prior to the Miller decision.

Alarm Service	See MCL 338.1052
Auctioneers	title protection, See MCL 339.2905
Auto Body Repair/Detailing	See Motor Vehicle Service and Repair Act
Auto Mechanic	See MCL 257.1305
Bail Bondsperson	See MCL 500.410a
Barber	Article 11, Occupational Code
Blacksmith	See MCL 691.1992 and Horse Racing Law of 1995
Pilot	See Aeronautics Code of State of Michigan
Builder	Article 24, Occupational Code
Bus Service	See MCL 257.312f and 257.319g
Cable Installation	See MCL 338.887
Carpenter	trade, see Builder
Catering	See MCL 289.4101
Charter Boat Services	See 324.44502
Chauffer	See MCL 257.301
Collection Agent	Article 9, Occupational Code
Community Planner	title protection, see MCL 339.2303
Contractor	See Builder
Cosmetologist	Article 12, Occupational Code
Day Care	See MCL 772.115
Debt Management	See MCL 451.414
Detective	See MCL 338.823
Driver Education Provider	See MCL 256.629
Electrician	See MCL 338.883
Electrologist	Article 12, Occupational Code
Employment Agencies	See MCL 339.1001-1022
Esthetician	Article 12, Occupational Code
Fishing Charter Services	See MCL 324.44501-324.44526
Forester	title protection, see MCL 339.2108
Groom (Stable Attendant)	See MCL 431.316
Hearing Aid Dealer	Article 13 Occupational Code
Heating and Cooling	See MCL 338.971-338.988
Helicopter Charter Service	See Aeronautics Code of State of Michigan
Insurance Agent	See Chapter 12, Insurance Code of 1956
Insurance Counselor	See Chapter 12, Insurance Code of 1956
Interpreter (for the deaf)	See MCL 393.598b
Investment Advisor	See MCL 451.801
Landscape Architect	title protection, MCL 339. 2221
Limousine Service	See MCL 257.1903
Manicurist	Article 12, Occupational Code

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Mason	See builder
Mortgage Broker	See MCL 445.1651
Occupational Therapist	title protection, MCL 333.18303
Ocularist	Article 27, Occupational Code
Pest Control	See MCL 324.8313
Plumber	See MCL 338.3525
Polygraph examiner	See MCL 338.1703
Residential Builder	Article 24, Occupational Code
Sanitarian	title protection, MCL 333.18411
Securities Broker/Dealer	See Uniform Securities Act, MCL 451.801
Securities Finder	See Uniform Securities Act, MCL 451.801
Solicitor	May be licensed under various acts to solicit on behalf of various businesses or organizations.
Water Well Contractor	See MCL 333.17204

Not every business requires a license. To find out if a state license is required, go to <http://www.michigan.gov/statelicensesearch/0,1607,7-180----,00.html>

PART 3-LLC Act unaffected

The policies and procedures for limited liability companies and professional limited liability companies remain the same as prior to the Miller decision.